

Work Opportunity Credit▶ **Attach to your return.****1999**Attachment
Sequence No. **77**

Name(s) shown on return

Identifying number

Part I **Current Year Credit** (Members of a controlled group, see instructions.)

1	Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:			
a	Worked at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (.25)	1a		
b	Worked at least 400 hours . . . \$ _____ × 40% (.40)	1b		
2	Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages	2		
3	Work opportunity credits from flow-through entities If you are a— a Shareholder . . . b Partner . . . c Beneficiary . . . d Patron . . . Then enter total of current year work opportunity credit(s) from— Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . . Schedule K-1 (Form 1041), line 14 Written statement from cooperative	3		
4	Total current year work opportunity credit. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)	4		

Part II **Tax Liability Limit** (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits: • Individuals. Enter amount from Form 1040, line 40 • Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) } . . . • Other filers. Enter regular tax before credits from your return	5		
6a	Credit for child and dependent care expenses (Form 2441, line 9)	6a		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	6b		
c	Child tax credit (Form 1040, line 43)	6c		
d	Education credits (Form 8863, line 18)	6d		
e	Mortgage interest credit (Form 8396, line 11)	6e		
f	Adoption credit (Form 8839, line 15)	6f		
g	District of Columbia first-time homebuyer credit (Form 8859, line 11)	6g		
h	Foreign tax credit	6h		
i	Possessions tax credit (Form 5735, line 17 or 27)	6i		
j	Credit for fuel from a nonconventional source	6j		
k	Qualified electric vehicle credit (Form 8834, line 19)	6k		
l	Add lines 6a through 6k	6l		
7	Net regular tax. Subtract line 6l from line 5	7		
8	Alternative minimum tax: • Individuals. Enter amount from Form 6251, line 28 • Corporations. Enter amount from Form 4626, line 15 • Estates and trusts. Enter amount from Form 1041, Schedule I, line 39.	8		
9	Net income tax. Add lines 7 and 8	9		
10	Tentative minimum tax (see instructions)	10		
11	If line 7 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	11		
12	Enter the greater of line 10 or line 11	12		
13	Subtract line 12 from line 9. If zero or less, enter -0-	13		
14	Work opportunity credit allowed for current year. Enter the smaller of line 4 or line 13 here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return	14		

At-Risk Limitations▶ **Attach to your tax return.**▶ **See separate instructions.****1999**Attachment
Sequence No. **31**

Name(s) shown on return

Identifying number

Description of activity (See Specific Instructions on page 2.)

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. See instructions. (Enter losses in parentheses.)

1 Ordinary income (loss) from the activity. See page 2 of the instructions	1		
2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you initially report on:			
a Schedule D	2a		
b Form 4797	2b		
c Other form or schedule	2c		
3 Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included above on lines 1 through 2c	3		
4 Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not used to figure amounts on lines 1 through 3.	4	()
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See the line 5 instructions on page 3 before completing the rest of this form.	5		

Part II Simplified Computation of Amount At Risk (See instructions on page 3 for who may use this part.)

6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6		
7 Increases for the tax year	7		
8 Add lines 6 and 7	8		
9 Decreases for the tax year	9		
10a Subtract line 9 from line 8. ▶ 10a			
b If line 10a is greater than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b		

Note: You may want to use Part III to see if it gives you a larger amount at risk.

Part III Detailed Computation of Amount At Risk

(If you completed Part III of Form 6198 for 1998, see instructions for Part III for 1999 on page 4.)

11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11		
12 Increases at effective date	12		
13 Add lines 11 and 12	13		
14 Decreases at effective date	14		
15 Amount at risk (check box that applies):			
a <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15		
b <input type="checkbox"/> From 1998 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1998 form.)			
16 Increases since (check box that applies):			
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your 1998 tax year	16		
17 Add lines 15 and 16	17		
18 Decreases since (check box that applies):			
a <input type="checkbox"/> Effective date b <input type="checkbox"/> The end of your 1998 tax year	18		
19a Subtract line 18 from line 17. ▶ 19a			
b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b		

Part IV Deductible Loss

20 Amount at risk. Enter the larger of line 10b or line 19b	20		
21 Deductible loss. If line 20 is zero, enter -0-; you do not have a deductible loss this year. Otherwise, enter the smaller of the line 5 loss (treated as a positive number) or line 20. See the instructions on page 8 for how to report any deductible loss and any carryover	21	()

Note: If the loss is from a passive activity, see **Form 8582**, Passive Activity Loss Limitations, or **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.



Installment Sale Income

- ▶ See separate instructions. ▶ Attach to your tax return.
▶ Use a separate form for each sale or other disposition of property on the installment method.

1999Attachment
Sequence No. **79**

Name(s) shown on return

Identifying number

- 1 Description of property ▶
2a Date acquired (month, day, year) ▶ / / b Date sold (month, day, year) ▶ / /
3 Was the property sold to a related party after May 14, 1980? See instructions. If "No," skip line 4 . . . ☐ Yes ☐ No
4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

- | | | | |
|----|--|----|--|
| 5 | Selling price including mortgages and other debts. Do not include interest whether stated or unstated | 5 | |
| 6 | Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source | 6 | |
| 7 | Subtract line 6 from line 5 | 7 | |
| 8 | Cost or other basis of property sold | 8 | |
| 9 | Depreciation allowed or allowable | 9 | |
| 10 | Adjusted basis. Subtract line 9 from line 8 | 10 | |
| 11 | Commissions and other expenses of sale | 11 | |
| 12 | Income recapture from Form 4797, Part III. See instructions | 12 | |
| 13 | Add lines 10, 11, and 12 | 13 | |
| 14 | Subtract line 13 from line 5. If zero or less, stop here. Do not complete the rest of this form | 14 | |
| 15 | If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. See instructions | 15 | |
| 16 | Gross profit. Subtract line 15 from line 14 | 16 | |
| 17 | Subtract line 13 from line 6. If zero or less, enter -0- | 17 | |
| 18 | Contract price. Add line 7 and line 17 | 18 | |

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

- | | | | |
|----|---|----|--|
| 19 | Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions | 19 | |
| 20 | For year of sale only: Enter amount from line 17 above; otherwise, enter -0- | 20 | |
| 21 | Payments received during year. See instructions. Do not include interest whether stated or unstated | 21 | |
| 22 | Add lines 20 and 21 | 22 | |
| 23 | Payments received in prior years. See instructions. Do not include interest whether stated or unstated | 23 | |
| 24 | Installment sale income. Multiply line 22 by line 19 | 24 | |
| 25 | Part of line 24 that is ordinary income under recapture rules. See instructions | 25 | |
| 26 | Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions | 26 | |

Part III Related Party Installment Sale Income. **Do not** complete if you received the final payment this tax year.

- 27 Name, address, and taxpayer identifying number of related party
- 28 Did the related party, during this tax year, resell or dispose of the property ("second disposition")? . . . ☐ Yes ☐ No
- 29 If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.
- a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / /
- b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.
- c ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- d ☐ The second disposition occurred after the death of the original seller or buyer.
- e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.
- | | | | |
|----|--|----|--|
| 30 | Selling price of property sold by related party | 30 | |
| 31 | Enter contract price from line 18 for year of first sale | 31 | |
| 32 | Enter the smaller of line 30 or line 31 | 32 | |
| 33 | Total payments received by the end of your 1999 tax year. See instructions | 33 | |
| 34 | Subtract line 33 from line 32. If zero or less, enter -0- | 34 | |
| 35 | Multiply line 34 by the gross profit percentage on line 19 for year of first sale | 35 | |
| 36 | Part of line 35 that is ordinary income under recapture rules. See instructions | 36 | |
| 37 | Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions | 37 | |

Credit for Alcohol Used as Fuel

► Attach to your return.

1999Attachment
Sequence No. **83**

Name(s) shown on return		Identifying number	
Type of Alcohol Fuel	(a) Number of Gallons Sold or Used	(b) Rate *	(c) Column (a) x Column (b)
1 Qualified ethanol fuel production (in gallons)	1	.10	
2 Straight alcohol and alcohol mixtures:			
a 190 proof or greater (in gallons)	2a	.54	
b Less than 190 proof but at least 150 proof (in gallons)	2b	.40	
3 Add lines 1, 2a, and 2b in both columns	3		
4 Other fuels blended with the alcohol on lines 2a and 2b	4		
5a Total gallons of fuel. Add lines 3 and 4 (column (a)).	5a		
b Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions)	5b		
6 Subtract line 5b from line 5a	6		
7 Break down line 6 into the number of gallons of:			
a Aviation fuel for use in noncommercial aviation containing at least 10% alcohol	7a	.134	
b Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	7b	(see instructions)	
c Special motor fuel containing 85% or more alcohol (see instructions)	7c	.0545	
8 Add lines 7a through 7c, column (c)		8	
9 Current year credit less excise tax benefit. Subtract line 8 from line 3. Include this amount in your income for 1999		9	
10 Flow-through alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)		10	
11 Total current year credit for alcohol used as fuel. Add lines 9 and 10		11	

*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.

See **Who Must File Form 3800** to find out if you complete the lines below or file Form 3800.

12 Regular tax before credits:		
• Individuals. Enter amount from Form 1040, line 40	}	12
• Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
• Other filers. Enter regular tax before credits from your return		
13a Credit for child and dependent care expenses (Form 2441, line 9)	13a	
b Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	13b	
c Child tax credit (Form 1040, line 43)	13c	
d Education credits (Form 8863, line 18)	13d	
e Mortgage interest credit (Form 8396, line 11)	13e	
f Adoption credit (Form 8839, line 15)	13f	
g District of Columbia first-time homebuyer credit (Form 8859, line 11)	13g	
h Foreign tax credit	13h	
i Possessions tax credit (Form 5735, line 17 or 27)	13i	
j Credit for fuel from a nonconventional source	13j	
k Qualified electric vehicle credit (Form 8834, line 19)	13k	
l Add lines 13a through 13k		13l
14 Net regular tax. Subtract line 13l from line 12		14
15 Alternative minimum tax:		
• Individuals. Enter amount from Form 6251, line 28	}	15
• Corporations. Enter amount from Form 4626, line 15		
• Estates and trusts. Enter amount from Form 1041, Schedule I, line 39		
16 Net income tax. Add lines 14 and 15		16
17 Tentative minimum tax (see instructions)	17	
18 If line 14 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	18	
19 Enter the greater of line 17 or line 18		19
20 Subtract line 19 from line 16. If zero or less, enter -0-		20
21 Credit for alcohol used as fuel allowed for current year. Enter the smaller of line 11 or line 20 here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return		21

Credit for Increasing Research Activities

► See separate instructions.

► Attach to your return.

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
2	Qualified organization base period amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4		
5	Cost of supplies	5		
6	Rental or lease costs of computers (see instructions)	6		
7	Enter the applicable percentage of contract research expenses (see instructions)	7		
8	Total qualified research expenses. Add lines 4 through 7	8		
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9		%
10	Enter average annual gross receipts (see instructions)	10		
11	Multiply line 10 by the percentage on line 9	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Multiply line 8 by 50% (.50)	13		
14	Enter the smaller of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16		

Section B—Alternative Incremental Credit. Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17		
18	Qualified organization base period amount	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Multiply line 19 by 20% (.20)	20		
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21		
22	Cost of supplies	22		
23	Rental or lease costs of computers (see the line 6 instructions)	23		
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24		
25	Total qualified research expenses. Add lines 21 through 24	25		
26	Enter average annual gross receipts (see the line 10 instructions)	26		
27	Multiply line 26 by 1% (.01)	27		
28	Subtract line 27 from line 25. If zero or less, enter -0-	28		
29	Multiply line 26 by 1.5% (.015)	29		
30	Subtract line 29 from line 25. If zero or less, enter -0-	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 26 by 2% (.02)	32		
33	Subtract line 32 from line 25. If zero or less, enter -0-	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-	34		
35	Multiply line 31 by 1.65% (.0165) (2.65% (.0265) for a tax year beginning after June 30, 1999)	35		
36	Multiply line 34 by 2.2% (.022) (3.2% (.032) for a tax year beginning after June 30, 1999)	36		
37	Multiply line 33 by 2.75% (.0275) (3.75% (.0375) for a tax year beginning after June 30, 1999)	37		
38	Add lines 20, 35, 36, and 37	38		
39	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39		

Section C—Total Current Year Credit for Increasing Research Activities

40	Flow-through research credit(s) from a partnership, S corporation, estate, or trust	40		
41	Total current year credit. Add line 16 or line 39 to line 40, and go to Part II on the back	41		

Part II Suspended and Allowable Current Year Credits

42	Enter the amount from line 41		42	
43	Credit attributable to the first suspension period. Multiply line 42 by the applicable suspension percentage (see instructions)	43		
44	Credit attributable to the second suspension period. Multiply line 42 by the applicable suspension percentage (see instructions)	44		
45	Add lines 43 and 44		45	
46	Subtract line 45 from line 42		46	

Part III Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part III or file Form 3800.)

47	Regular tax before credits:			
	<ul style="list-style-type: none"> Individuals. Enter amount from Form 1040, line 40 Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) Other filers. Enter regular tax before credits from your return 		47	
48a	Credit for child and dependent care expenses (Form 2441, line 9)	48a		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	48b		
c	Child tax credit (Form 1040, line 43)	48c		
d	Education credits (Form 8863, line 18)	48d		
e	Mortgage interest credit (Form 8396, line 11)	48e		
f	Adoption credit (Form 8839, line 15)	48f		
g	District of Columbia first-time homebuyer credit (Form 8859, line 11)	48g		
h	Foreign tax credit	48h		
i	Possessions tax credit (Form 5735, line 17 or 27)	48i		
j	Credit for fuel from a nonconventional source	48j		
k	Qualified electric vehicle credit (Form 8834, line 19)	48k		
l	Add lines 48a through 48k		48l	
49	Net regular tax. Subtract line 48l from line 47		49	
50	Alternative minimum tax:			
	<ul style="list-style-type: none"> Individuals. Enter amount from Form 6251, line 28 Corporations. Enter amount from Form 4626, line 15 Estates and trusts. Enter amount from Form 1041, Schedule I, line 39 		50	
51	Net income tax. Add lines 49 and 50		51	
52	Tentative minimum tax (see instructions):			
	<ul style="list-style-type: none"> Individuals. Enter amount from Form 6251, line 26 Corporations. Enter amount from Form 4626, line 13 Estates and trusts. Enter amount from Form 1041, Schedule I, line 37 	52		
53	If line 49 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	53		
54	Enter the greater of line 52 or line 53		54	
55	Subtract line 54 from line 51. If zero or less, enter -0-		55	
56	Total credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 42, line 55, or the amount from the formula in the instructions for line 56. Corporations: Enter the smaller of line 42 or line 55.		56	
57	Suspended credit allowed for the current year. Subtract line 46 from line 56. If zero or less, enter -0- (see instructions for when and how to claim)		57	
58	Credit for increasing research activities allowed on current year return. Subtract line 57 from line 56. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of other returns.		58	



**Gains and Losses From Section 1256
Contracts and Straddles**

▶ Attach to your tax return.

Name(s) shown on tax return

Identifying number

Check applicable box(es) (see instructions): **A** ☐ Mixed straddle election **C** ☐ Mixed straddle account election
B ☐ Straddle-by-straddle identification election **D** ☐ Net section 1256 contracts loss election

Part I Section 1256 Contracts Marked to Market

(a) Identification of account	(b) (LOSS)	(c) GAIN
1		
2 Add amounts on line 1 in columns (b) and (c)	()	
3 Net gain or (loss). Combine columns (b) and (c) of line 2		
4 Form 1099-B adjustments. See instructions and attach schedule		
5 Combine lines 3 and 4		
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D, enter the amount to be carried back		
7 Subtract line 6 from line 5		
8 Short-term capital gain or (loss). Multiply line 7 by 40%. Enter here and on Schedule D. See instructions		
9 Long-term capital gain or (loss). Multiply line 7 by 60%. Enter here and on Schedule D. See instructions		

Part II Gains and Losses From Straddles. Attach a separate schedule listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) LOSS. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) RECOGNIZED LOSS. If column (f) is more than (g), enter difference. Otherwise, enter -0-	(i) 28% RATE LOSS (see instr. below)
10								
11a Enter short-term portion of line 10, column (h), losses here and on Schedule D. See instructions .							()	
b Enter long-term portion of line 10, column (h), losses here and on Schedule D. See instructions .							()	()

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) GAIN. If column (d) is more than (e), enter difference. Otherwise, enter -0-	(g) 28% RATE GAIN (see instr. below)
12						
13a Enter short-term portion of line 12, column (f), gains here and on Schedule D. See instructions						
b Enter long-term portion of line 12, column (f), gains here and on Schedule D. See instructions						

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only—See instructions.

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) UNRECOGNIZED GAIN. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

***28% Rate Gain or Loss** includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

► See separate instructions.

OMB No. 1545-0790

Attachment
Sequence No. **84**

Identifying number

Part I General Information

1 Check boxes that apply: (a) <input type="checkbox"/> Notice of inconsistent treatment (b) <input type="checkbox"/> Administrative adjustment request (AAR)	
2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No	
3 Check applicable box to identify type of pass-through entity: (a) <input type="checkbox"/> Partnership (b) <input type="checkbox"/> Electing large partnership (c) <input type="checkbox"/> S corporation (d) <input type="checkbox"/> Estate (e) <input type="checkbox"/> Trust (f) <input type="checkbox"/> REMIC	
4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity / / to / /
	9 Your tax year / / to / /

Part II Inconsistent or Administrative Adjustment Request (AAR) Items

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)	
	Amount of item	Treatment of item					
10							
11							
12							
13							

Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.

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Part III Explanations (continued)

[illegible]

Form 8271 (Rev. July 1998) Department of the Treasury Internal Revenue Service	Investor Reporting of Tax Shelter Registration Number ► Attach to your tax return. ► If you received this form from a partnership, S corporation, or trust, see the instructions.	OMB No. 1545-0881 Attachment Sequence No. 71
Investor's name(s) shown on return		Investor's tax year ended
(a) Tax Shelter Name	(b) Tax Shelter Registration Number (11-digit number)	(c) Tax Shelter Identifying Number
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions

Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

Disclosure Statement**Do not use this form to disclose items or positions that are contrary to Treasury regulations. Instead, use Form 8275-R, Regulation Disclosure Statement.****See separate instructions.****► Attach to your tax return.**

OMB No. 1545-0889

Attachment
Sequence No. **92**

Name(s) shown on return

Identifying number shown on return

Part I General Information (see instructions)

(a) Rev. Rul., Rev. Proc., etc.	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

Part II Detailed Explanation (see instructions)

1	
2	
3	

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.**Complete this part only if you are making adequate disclosure for a pass-through item.****Note:** A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV	Explanations (continued from Parts I and/or II)
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[illegible]

Form 8275-R (Rev. March 1998) Department of the Treasury Internal Revenue Service	Regulation Disclosure Statement Use this form only to disclose items or positions that are contrary to Treasury regulations. For other disclosures, use Form 8275, Disclosure Statement. See separate instructions. ▶ Attach to your tax return.	OMB No. 1545-0889 Attachment Sequence No. 92A
Name(s) shown on return		Identifying number shown on return

Part I General Information (See instructions.)

(a) Regulation Section	(b) Item or Group of Items	(c) Detailed Description of Items	(d) Form or Schedule	(e) Line No.	(f) Amount
1					
2					
3					

Part II Detailed Explanation (See instructions.)

1
2
3

Part III Information About Pass-Through Entity. To be completed by partners, shareholders, beneficiaries, or residual interest holders.

Complete this part only if you are making adequate disclosure for a pass-through item.

Note: A pass-through entity is a partnership, S corporation, estate, trust, regulated investment company, real estate investment trust, or real estate mortgage investment conduit (REMIC).

1 Name, address, and ZIP code of pass-through entity	2 Identifying number of pass-through entity
	3 Tax year of pass-through entity / / to / /
	4 Internal Revenue Service Center where the pass-through entity filed its return

Part IV	Explanations (continued from Parts I and/or II)
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This image shows a full page of a handwriting practice worksheet. It consists of multiple rows of horizontal dashed lines spaced evenly down the page, providing a guide for letter height and placement. The background is plain white, and there are no other markings or text present.

Noncash Charitable Contributions

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **55**

Name(s) shown on your income tax return

Identifying number

Note: Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property
A		
B		
C		
D		
E		

Note: If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Other Information—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

2 If, during the year, you contributed less than the entire interest in the property, complete lines a–e.

- a** Enter the letter from Part I that identifies the property ▶ _____. If Part II applies to more than one property, attach a separate statement.
- b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ _____.
(2) For any prior tax years ▶ _____.
- c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

- d** For tangible property, enter the place where the property is located or kept ▶ _____
- e** Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3 If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?
- c** Is there a restriction limiting the donated property for a particular use?

Yes	No

Name(s) shown on your income tax return

Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- ☐ Art* (contribution of \$20,000 or more) ☐ Real Estate ☐ Gems/Jewelry ☐ Stamp Collections
☐ Art* (contribution of less than \$20,000) ☐ Coin Collections ☐ Books ☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ► _____

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign

Here

Signature ►

Title ►

Date of appraisal ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► _____

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date



Report of a Sale or Exchange of Certain Partnership Interests

OMB No. 1545-0941

► Please print or type.

Name of partnership	Telephone number ()	Employer identification number :
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Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

Part I Transferor Information (Beneficial owner of the partnership interest immediately before the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

Notice to Transferors: The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see **Pub. 541, Partnerships**.

Statement by Transferor: The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See **Instructions to Transferors** on page 2 for more details.

Part II Transferee Information (Beneficial owner of the partnership interest immediately after the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

Part III Date of Sale or Exchange of Partnership Interest ► / /

**Sign Here Only If You
Are Filing This Form
by Itself and Not with
Form 1065**

Under penalties of perjury, I declare that I have examined this return, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

► _____ Signature of general partner or limited liability company member	► _____ Date
---	-----------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 2 hr., 9 min.

Learning about the law or the form 2 hr., 47 min.

Preparing and sending the form to the IRS 2 hr., 56 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1065.

Purpose of Form.—Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or substantially appreciated inventory items (i.e., where there has been a section 751(a) exchange).

Who Must File.—A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See section 6050K.

Note: Form 8308 does not have to be filed if, under section 6045, **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions**, is required to be filed with respect to the sale or exchange.

A partnership must file Form 8308 once the partnership has notice of the section 751(a) exchange. The partnership has such notice when either:

1. The partnership receives written notification of the exchange from the transferor that includes the names and addresses of both parties to the exchange, the identifying numbers of the transferor and (if known) of the transferee, and the date of the exchange; or

2. The partnership has knowledge that there has been a transfer of a partnership interest and, at the time of the transfer, the partnership had any unrealized receivables or substantially appreciated inventory items.

No returns or statements are required under section 6050K if the transfer was not a section 751(a) exchange. For example, a transfer which in its entirety constitutes a gift for Federal income tax purposes is not a section 751(a) exchange.

A partnership may rely on a written statement from the transferor that the transfer was not a section 751(a) exchange unless the partnership has knowledge to the contrary. If a partnership is in doubt

Low-Income Housing Credit**1999**Attachment
Sequence No. **36b**► **Attach to your return.**

Name(s) shown on return

Identifying number

Part I Current Year Credit (See instructions.)

1	Number of Forms 8609 attached	►	
2	Eligible basis of building(s) (total from attached Schedule(s) A (Form 8609), line 1)		2
3a	Qualified basis of low-income building(s) (total from attached Schedule(s) A (Form 8609), line 3)		3a
b	Has there been a decrease in the qualified basis of any building(s) since the close of the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the building identification number (BIN) of the building(s) that had a decreased basis. If more space is needed, attach a schedule to list the BINs. (i) (ii) (iii) (iv)		
4	Current year credit (total from attached Schedule(s) A (Form 8609), see instructions)		4
5	Credits from flow-through entities (if from more than one entity, see instructions): If you are a— Then enter total of current year housing credit(s) from— a Shareholder Schedule K-1 (Form 1120S), lines 12b(1) through (4) b Partner Schedule K-1 (Form 1065), lines 12a(1) through (4), or Schedule K-1 (Form 1065-B), box 8 } — c Beneficiary Schedule K-1 (Form 1041), line 14 EIN of flow-through entity		5
6	Add lines 4 and 5. (See instructions to find out if you complete lines 7 through 17 or file Form 3800.)		6
7	Passive activity credit or total current year credit for 1999 (see instructions)		7

Part II Tax Liability Limit

8	Regular tax before credits: • Individuals. Enter amount from Form 1040, line 40 • Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) • Other filers. Enter regular tax before credits from your return		8
9a	Credit for child and dependent care expenses (Form 2441, line 9)	9a	
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	9b	
c	Child tax credit (Form 1040, line 43)	9c	
d	Education credits (Form 8863, line 18)	9d	
e	Mortgage interest credit (Form 8396, line 11)	9e	
f	Adoption credit (Form 8839, line 15)	9f	
g	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9g	
h	Foreign tax credit	9h	
i	Possessions tax credit (Form 5735, line 17 or 27)	9i	
j	Credit for fuel from a nonconventional source	9j	
k	Qualified electric vehicle credit (Form 8834, line 19)	9k	
l	Add lines 9a through 9k	9l	
10	Net regular tax. Subtract line 9l from line 8.	10	
11	Alternative minimum tax: • Individuals. Enter amount from Form 6251, line 28 • Corporations. Enter amount from Form 4626, line 15. • Estates and trusts. Enter amount from Form 1041, Schedule I, line 39.		11
12	Net income tax. Add lines 10 and 11.	12	
13	Tentative minimum tax (see instructions): • Individuals. Enter amount from Form 6251, line 26 • Corporations. Enter amount from Form 4626, line 13. • Estates and trusts. Enter amount from Form 1041, Schedule I, line 37	13	
14	If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions)	14	
15	Enter the greater of line 13 or line 14.	15	
16	Subtract line 15 from line 12. If zero or less, enter -0-	16	
17	Low-income housing credit allowed for current year. Enter the smaller of line 7 or line 16. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return	17	

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

An owner of a residential rental building in a qualified low-income housing project uses Form 8586 to claim the low-income housing credit.

The low-income housing credit determined under section 42 is a credit of 70% of the qualified basis of each new low-income building placed in service after 1986 (30% for certain federally subsidized new buildings or existing

**Asset Acquisition Statement
Under Section 1060**

OMB No. 1545-1021

Attachment
Sequence No. **61**

► **Attach to your Federal income tax return.**

Name as shown on return	Identification number as shown on return
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Check the box that identifies you: ☐ Buyer ☐ Seller

Part I General Information—To be completed by all filers.

1 Name of other party to the transaction	Other party's identification number
Address (number, street, and room or suite no.)	
City or town, state, and ZIP code	
2 Date of sale	3 Total sales price

Part II Assets Transferred—To be completed by all filers of an original statement.

4 Assets	Aggregate Fair Market Value (Actual Amount for Class I)	Allocation of Sales Price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Classes IV and V	\$	\$
Total	\$	\$

5 Did the buyer and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? ☐ Yes ☐ No
If "Yes," are the aggregate fair market values listed for each of asset Classes I, II, III, IV and V the amounts agreed upon in your sales contract or in a separate written document? ☐ Yes ☐ No

6 In connection with the purchase of the group of assets, did the buyer also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? ☐ Yes ☐ No
If "Yes," specify (a) the type of agreement, and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See the instructions for line 6.

Part III **Supplemental Statement**—To be completed only if amending an original statement or previously filed supplemental statement because of an increase or decrease in consideration.

7	Assets	Allocation of Sales Price as Previously Reported	Increase or (Decrease)	Redetermined Allocation of Sales Price
	Class I	\$	\$	\$
	Class II	\$	\$	\$
	Class III	\$	\$	\$
	Classes IV and V	\$	\$	\$
	Total	\$		\$

8 Reason(s) for increase or decrease. Attach additional sheets if more space is needed.

[illegible]

9 Tax year and tax return form number with which the original Form 8594 and any supplemental statements were filed.